

Prior law, relative to alcoholic beverage permits, required that applications for all original and renewal alcoholic beverage applications be accompanied by a signed sales tax clearance from the secretary of the Department of Revenue, and the sales tax collection agency or agencies in the parish in which the application is made. Prior law required such clearance request to be processed within seven business days.

New law removes requirement of a sales tax clearance from the secretary of the Department of Revenue.

Prior law provided relative to applications to the commissioner and respective local authorities for ATC permits.

New law retains prior law and requires the commissioner to verify that the applicant does not owe the state any delinquent sales taxes, penalties, or interest, excluding items under formal appeal.

Effective August 1, 2012.

(Amends R.S. 26:78(A), 79, 278(A), and 279)